

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 469 – SB 612

February 16, 2011

SUMMARY OF BILL: Authorizes a court, in proceedings concerning time-barred tax collection actions, to enter a copy of the dismissal order on the tax books.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Courts are currently required to enter on the tax books opposite a taxpayer's name a memorandum of the judgment of the court. Authorizing courts to attach a copy of the court's dismissal order in lieu of a memorandum will not significantly change current procedure and will not result in a fiscal impact to local governments.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "James W. White".

James W. White, Executive Director

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